

Disclosure Certification Form Instructions

PURPOSE OF FORM

Form 285C enables an individual to certify to the Department that he or she is authorized, pursuant to A.R.S. § 42-2003(A) to receive and discuss the confidential information of the corporation, group of consolidated or combined corporations, partnership, estate, trust, or other organization, association, or group thereof ("Taxpayer").

INSTRUCTIONS

Section 1- Taxpayer Information.

Enter Taxpayer's name, address, and daytime telephone number on the lines provided. Taxpayer may attach a supplemental page to the form if section 1 does not provide sufficient space for the required information. If Taxpayer is a consolidated or combined group of corporations, Taxpayer must attach a federal Form 851 or a supplemental sheet, as applicable, containing the names of each member of the consolidated/combined group for which the signator of Form 285C is a principal corporate officer.

Taxpayers which are corporations, partnerships, or trusts must provide their Federal Employer Identification number and a Withholding or Transaction Privilege Tax License number if applicable. Taxpayers which are estates must provide either the decedent's Social Security number or the estate's Federal Employer Identification number, as well as a Withholding or Transaction Privilege Tax License number if applicable.

Section 2- Signator Information.

For an Identification Number, please provide a Social Security number, CPA number, State Bar number, Alternative Preparer Tax Identification Number, or any other identification number including one assigned to the Signator by Taxpayer.

Section 3- Tax Periods.

Please specify the tax year(s) or tax period(s) during which the Signator is/was authorized, pursuant to A.R.S. § 42-2003(A), to receive and discuss Taxpayer's confidential information. A general reference to "all years", "all periods", or periods or years "to present" will be accepted as applying only to all years/periods open under the statute of limitations (A.R.S. § 42-1104) and ending prior to the date the certification form is signed.

Section 4- Signature.

Type of Entity	Who must sign
Corporations	A principal corporate officer within the meaning of A.R.S. § 42-2003(A)(2) must sign the authorization.
Partnerships & Limited Partnerships	A partner having authority to act in the name of the partnership must sign the authorization.
Trusts	A Trustee must sign the authorization.
Limited Liability Companies	A member having authority to act in the name of the company must sign the authorization.
Governmental Agencies	An officer having authority to act on behalf of the governmental agency must sign the authorization.

HOW TO FILE FORM

Please submit this form to the specific auditor or audit section of the Department that Taxpayer is currently working with.